IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

CENTRAL EXCISE APPEAL NO.193 OF2006

Commissioner of Central Excise
& Customs, Nashik .. Appellant.

Versus

Vinay Bele & Associates .. Respondent.

Ms.S.V. Bharucha with Mr.R.C. Master for the appellant.

Mr.Bharat Raichandani i/by PDS Legal for the respondent.

CORAM : F.I. REBELLO &
D.B. BHOSALE, JJ.

DATED : 17TH AUGUST, 2007.

P.C. :

1. The main contention as urged on behalf of the revenue is that considering Section 76 of the Central Excise Act, the authorities had to impose the penalty as set out therein and there was no discretion to impose lesser penalty. After considering Section 80, we find that such a discretion is vested in the authority.

2. In the light of that, in our opinion, no substantial question of law arises. Hence, the appeal is dismissed.

(D.B. BHOSALE, J.) (F.I. REBELLO, J.)